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ABSTRACT

This second in a series of nine learning modules on instructional management is designed to give secondary and postsecondary vocational teachers general information and basic principles concerning responsibilities in handling and reporting financial matters. It also describes some generally useful procedures and forms for recordkeeping. Introductory sections relate the competency dealt with here to others in the program and list both the enabling objectives for the three learning experiences and the resources required. Materials in the learning experiences include information sheets, twelve sample forms (accompanied by descriptive information) used in budgeting and recordkeeping, e.g., request for authorization for out-of-state travel, departmental purchase order, budget request), a self-check quiz, model answers, case studies to critique, model critiques, and the teacher performance assessment form for use in evaluation of the terminal objective. (The modules on instructional management are part of a larger series of 100 performance-based teacher education (PBTE) self-contained learning packages for use in preservice or inservice training of teachers in all occupational areas. Each of the field-tested modules focuses on the development of one or more specific professional competencies identified through research as important to vocational teachers. Materials are designed for use by teachers, either on an individual or group basis, working under the direction of one or more resource persons/instructors.) (BL)

ED149101

MODULE

E-2

Manage Your Budgeting and Reporting Responsibilities

MODULE E-2 OF CATEGORY E—INSTRUCTIONAL MANAGEMENT
PROFESSIONAL TEACHER EDUCATION MODULE SERIES

The Center for Vocational Education

The Ohio State University

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U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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FOREWORD

This module is one of a series of 100 performance-based teacher education (PBTE) learning packages focusing upon specific professional competencies of vocational teachers. The competencies upon which these modules are based were identified and verified through research as being important to successful vocational teaching at both the secondary and post-secondary levels of instruction. The modules are suitable for the preparation of teachers in all occupational areas.

Each module provides learning experiences that integrate theory and application; each culminates with criterion referenced assessment of the teacher's performance of the specified competency. The materials are designed for use by individual or groups of teachers in training working under the direction and with the assistance of teacher educators acting as resource persons. Resource persons should be skilled in the teacher competency being developed and should be thoroughly oriented to PBTE concepts and procedures in using these materials.

The design of the materials provides considerable flexibility for planning and conducting performance-based preservice and inservice teacher preparation programs to meet a wide variety of individual needs and interests. The materials are intended for use by universities and colleges, state departments of education, post-secondary institutions, local education agencies, and others responsible for the professional development of vocational teachers. Further information about the use of the modules in teacher education programs is contained in three related documents: **Student Guide to Using Performance-Based Teacher Education Materials, Resource Person Guide to Using Performance-Based Teacher Education Materials** and **Guide to Implementation of Performance-Based Teacher Education.**

The PBTE curriculum packages are products of a sustained research and development effort by The Center's Program for Professional Development for Vocational Education. Many individuals, institutions, and agencies participated with The Center and have made contributions to the systematic development, testing, revision, and refinement of these very significant training materials. Over 40 teacher educators provided input in development of initial versions of the modules; over 2,000 teachers and 300 resource persons in 20 universities, colleges, and post-secondary institutions used the materials and provided feedback to The Center for revision and refinement.

Special recognition for major individual roles in the direction, development, coordination of testing, revision, and refinement of these materials is extended to the following program staff: James B. Hamilton, Program Director; Robert E. Norton, Associate Program Director; Glen E. Fardig, Specialist; Lois Harrington, Program Assistant; and Karen Quinn, Program Assistant. Recognition is also extended to Kristy Ross, Technical Assistant; Joan Jones, Technical Assistant; and Jean Wisebaugh, Artist for their contributions to the final refinement of the materials. Contributions made by former program staff toward developmental versions of these materials are also acknowledged. Calvin J. Cotrell directed the vocational teacher competency research studies upon which these modules are based and also directed the curriculum development effort from 1971–1972. Curtis R. Finch provided leadership for the program from 1972–1974.

Appreciation is also extended to all those outside The Center (consultants, field site coordinators, teacher educators, teachers, and others) who contributed so generously in various phases of the total effort. Early versions of the materials were developed by The Center in cooperation with the vocational teacher education faculties at Oregon State University and the University of Missouri-Columbia. Preliminary testing of the materials was conducted at Oregon State University, Temple University, and University of Missouri-Columbia.

Following preliminary testing, major revision of all materials was performed by Center Staff with the assistance of numerous consultants and visiting scholars from throughout the country.

Advanced testing of the materials was carried out with assistance of the vocational teacher educators and students of Central Washington State College; Colorado State University; Ferris State College, Michigan; Florida State University; Holland College, P.E.I., Canada; Oklahoma State University; Rutgers University; State University College at Buffalo; Temple University; University of Arizona; University of Michigan-Flint; University of Minnesota-Twin Cities; University of Nebraska-Lincoln; University of Northern Colorado; University of Pittsburgh; University of Tennessee; University of Vermont; and Utah State University.

The Center is grateful to the National Institute of Education for sponsorship of this PBTE curriculum development effort from 1972 through its completion. Appreciation is extended to the Bureau of Occupational and Adult Education of the U.S. Office of Education for their sponsorship of training and advanced testing of the materials at 10 sites under provisions of EPDA Part F, Section 553. Recognition of funding support of the advanced testing effort is also extended to Ferris State College, Holland College, Temple University, and the University of Michigan-Flint.

Robert E. Taylor
Executive Director
The Center for Vocational Education

THE CENTER FOR VOCATIONAL EDUCATION
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The Center for Vocational Education's mission is to increase the ability of diverse agencies, institutions, and organizations to solve educational problems relating to individual career planning, preparation, and progression. The Center fulfills its mission by:

- Generating knowledge through research.
- Developing educational programs and products.
- Evaluating individual program needs and outcomes.
- Installing educational programs and products.
- Operating information systems and services.
- Conducting leadership development and training programs.

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The American Association for Vocational Instructional Materials (AAVIM) is an interstate organization of universities, colleges and divisions of vocational education devoted to the improvement of teaching through better information and teaching aids.

INTRODUCTION

There is a lot more to operating a vocational education program than simply instructing students. Vocational programs tend to be complex enterprises, involving considerable amounts of other people's money. Not only the teacher, but students, school administrators, customers, and members of the community have a stake in seeing the vocational program run efficiently, with good management practices. In a sense, then, the vocational instructor must also be part business manager, accountant, bookkeeper, public relations person, and travel agent.

We are specifically concerned here with those teacher responsibilities having to do with school funds, equipment, and supplies. As a vocational teacher, you must be able to (1) operate your instructional program within a specified budget, (2) account for all monies received and spent in your program, (3) initiate properly prepared requests for purchases of equipment and supplies, (4) prepare requests for travel and reimbursement, and (5) handle proposed gifts to your vocational program.

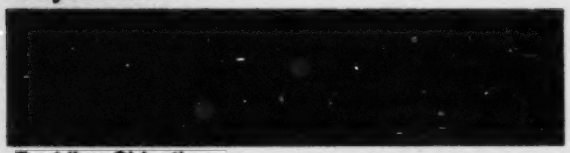
In order to deal with all these responsibilities, you are going to need to be fully informed about the policies and procedures governing these activities at your school or post-secondary institution. You will also have to have some skill in working with the community as well as school administration on business matters. In addition, you will need some simple and basic skills in keeping accurate and complete records of your financial transactions for school reporting purposes.

None of these tasks is terribly difficult in itself, but taken together, they are very important. To the experienced and successful teacher, they may almost seem like common sense, yet they should not be casually dismissed or ignored. If you are able to keep your financial house in order with a minimum of time and frustration, you will be better able to devote your energies to the primary function of the good vocational teacher—effective instruction.

This module is designed to provide you with general information and basic principles concerning your responsibilities in handling and reporting on financial matters. It also describes some generally useful procedures and forms for your record-keeping requirements. By applying this information, you should be able to gain the skills you need to efficiently prepare budgets, purchase requests, and reports.

ABOUT THIS MODULE

Objectives



Enabling Objectives:

1. After completing the required reading, demonstrate knowledge of the steps and procedures involved in managing your budgeting and reporting responsibilities (*Learning Experience I*).
2. Given case studies describing how hypothetical teachers handled their budgeting and reporting responsibilities, critique the performance of those teachers (*Learning Experience II*).

Prerequisites

To complete this module, you must have competency in projecting instructional resource needs. If you do not already have this competency, meet with your resource person to determine what method you will use to gain this skill. One option is to complete the information and practice activities in the following module:

- *Project Instructional Resource Needs*, Module E–1

Resources

A list of the outside resources which supplement those contained within the module follows. Check with your resource person (1) to determine the availability and the location of these resources, (2) to locate additional references in your occupational specialty, and (3) to get assistance in setting up activities with peers or observations of skilled teachers, if necessary. Your resource person may also be contacted if you have any difficulty with directions, or in assessing your progress at any time.

Learning Experience I

Optional

A vocational teacher experienced in preparing and handling vocational budgets and reports with whom you can consult.

Learning Experience II

No outside resources

Learning Experience III

Required

An actual school situation in which you can manage your budgeting and reporting responsibilities.

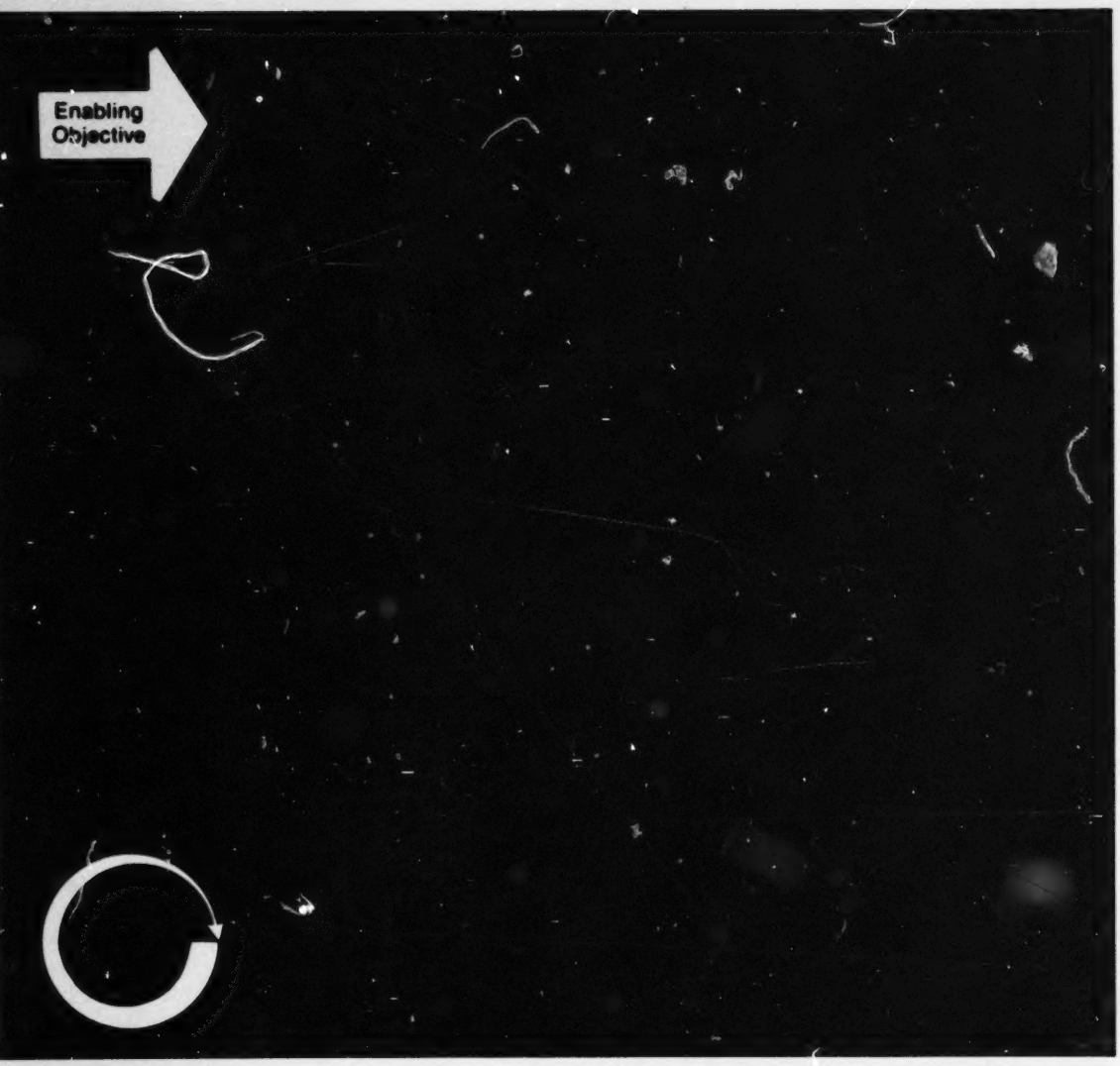
A resource person to assess your competency in managing your budgeting and reporting responsibilities.

This module covers performance element numbers 168–170, 172–175, 177 from Calvin J. Cotrell *et al., Model Curricula for Vocational and Technical Teacher Education: Report No. V* (Columbus, OH: The Center for Vocational Education, The Ohio State University, 1972). The 384 elements in this document form the research base for all The Center's PBTE module development.

For information about the general organization of each module, general procedures for their use, and terminology which is common to all 100 modules, see About Using The Center's PBTE Modules on the inside back cover.

Learning Experience I

OVERVIEW



Activity

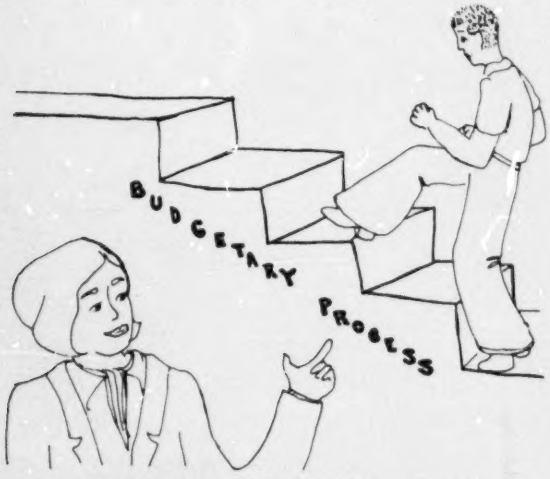
For information concerning (1) the need for the vocational teacher to be aware of, and involved in, the preparation and use of vocational budgets, and (2) the procedures the vocational teacher must follow in preparing vocational budgets and reports, and in requisitioning budgeted monies, read the following information sheet:

BUDGETING AND REPORTING RESPONSIBILITIES

As a vocational teacher, you will definitely have some degree of responsibility for preparing vocational budgets and reports for your instructional program. The amount and type of involvement that teachers can expect will vary from state to state, district to district, and school to school. In some cases, you may have major (or sole) responsibility (if, for example, you are a department chairperson or the only teacher in a department). In other cases, you will be expected to provide your department head or school administrator with input in the form of budgetary information, or you may have only minimal involvement with the preparation of budgets. In any event, you will need to—

- keep accurate and complete records of any monies received and spent
- arrange for acquiring the supplies and equipment needed for your instructional program
- obtain approval and reimbursement for professional travel
- account for equipment and supplies acquired as gifts to your program

The first step you need to take in this whole budgetary process is so obvious and simple that many teachers overlook it. Whether you are a



first-year teacher, or an experienced teacher starting a new school year, you need to find out very early exactly how much money you have in your program budget, how much of this money is already committed, the conditions under which it can be used, and the procedures governing its use. You can go to your department head, school administrator, or business officer to get this information. However, you may find that getting answers to your questions is not an easy task. These are busy people who have many demands placed on them, and they may not be able to provide answers which are as complete and definite as you would like.

If you find you aren't getting all the information you need to proceed with your responsibilities confidently, you will need to be persistent. If you need more information concerning the procedures you will be expected to follow, you can talk to an experienced vocational teacher or supervisor who might have not only the information, but the time to spend with you explaining what you need to know.

Following are some specific questions you could ask to get concrete information concerning your budgetary constraints and responsibilities, and the procedures you will be expected to follow.

- Will I have a set allotment of funds that is mine to work with, or will my department head control all funds and make decisions about how much I can spend?
- Are all faculty members in a department expected to work together to apportion available funds?
- Does the central administration have a budget against which I make requests for each needed item?
- Is some combination of the above procedures used?
- In making purchases of supplies and equipment, who has the responsibility for approving my requests?
- How much say-so do I have in choosing vendors from whom to make purchases?
- Have most supplies already been ordered, or can I order as the need arises?
- May I order from vendors directly, or must I route all requisitions through the purchasing department?

- Has a specified amount of money been set aside for travel expenses, and if so, how do I get access to these funds?
- How much lead time do I have in making any purchase or travel requests?
- Are there specific forms I am expected to use to make purchase and travel requests and to keep records throughout the year, or do I develop my own record-keeping forms?
- Does my department head keep all records, and if so, what are my responsibilities in providing him/her with necessary information?
- Do I keep duplicates of all my transactions and then provide him/her with the information on request or at specified reporting times during the year?

Travel

Provision for travel is often part of the school or program budget. For example, there may be funds to allow teachers in the school to attend a statewide convention or to allow a teacher from your service area to attend a workshop. There may also be funds in the budget to cover travel costs incurred by the teacher who is an advisor of a student vocational organization. Sometimes schools allot funds to allow each teacher a specified amount of money which can be applied toward travel to a workshop or convention of his/her choice.

Once you have determined what provisions have been made for travel, you will generally have to follow three steps in order to gain access to these funds. **Step one** involves completing a **travel request.** Generally, local travel that is routine and has received prior general approval does not require separate travel authorization. Special travel within the state, and out-of-state travel, however, nearly always require specific authorization for the proposed trip well in advance.

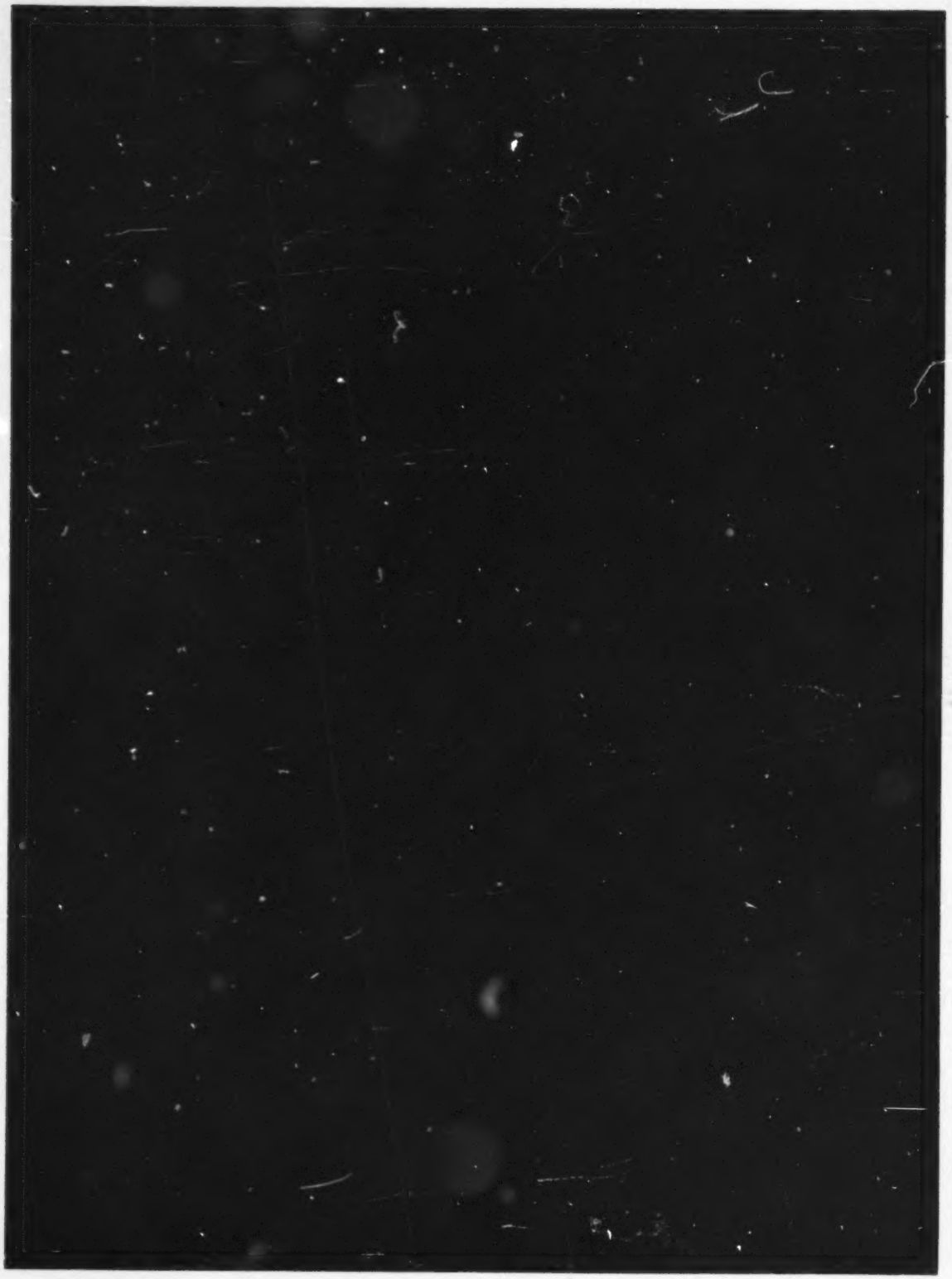
Assuming that you know that funds are available for travel, your next task is to determine what procedures you must follow and what form(s) you must use in requesting this money. For example, you will need to know what the policy is concerning **when** the request must be made. Usually you will be required to submit such a request a specified number of days in advance, primarily because it takes time for these forms to go through the necessary institutional channels. You will need to determine **what** those **channels** are, **who** must "sign off" on your request, whether you must personally get each signature or whether, once initiated, it gets processed through channels routinely.

You also need to know **how much information** you must provide. This will usually be structured by the form you are to use. An example of such a form is shown in Sample 1. Notice that the information requested is fairly brief and straightforward. You must know the account number against which the expenses are to be charged, the estimated cost of the trip per person, and what method of conveyance will be used. Your choice of method of transportation may be affected by school system regulations and transportation rates (e.g., mileage rate paid for the use of your personal automobile, whether a state-owned vehicle must be used, or the cost of airline fare to your proposed destination).

It is very important to know and follow the regulations of your particular institution, or otherwise you may find that you will not get fully repaid. You must provide information about where you are going, when, and why. The "why" section is probably one of the most critical in getting approval. An administrator is more likely to approve a trip if you have carefully explained how this trip will contribute to your professional development and/or instructional effectiveness.

If your request for travel is approved, your **next step** is to identify the procedures you must follow in planning and taking your trip. First, you need to plan your trip in detail to ensure that your expenses (travel, lodging, meals, conference fees, incidentals) fall within the budget restrictions. In some cases, if you apply for travel authorization far enough in advance, you may be provided with money to cover the anticipated expenses of the trip. Usually, however, you are expected to pay the travel charges yourself, and you will be paid back ("reimbursed") by the school after you return.

SAMPLE 1



During the trip, you need to make sure you document expenditures and obtain all required receipts.

Some accounting officers require a printed receipt for **any** expenditure over a stipulated amount (e.g., $2.00), while others are less strict about this.

Some states will now provide you with a fixed amount for each day you are away from home (called "per diem"), and you can spend this amount for food and lodging as required.

The **final step** is to complete all forms for reimbursement (unless the trip was prepaid or the school was billed directly). The two keys to completing these forms are **accuracy** and **thoroughness.** If you have spent money out of your own pocket, it is probably important to you to get **all** your money back as **quickly** as possible. However, if you fail to provide certain required receipts or essential information, or fail to calculate accurately, you may not receive a full reimbursement, or the reimbursement process may take a long time.

Your school secretary or personnel in the business office at your post-secondary institution may be of great help to you in completing the forms correctly. An example of a reimbursement form (called a "travel expense voucher") is shown in Sample 2. Notice that it asks for the **exact** time of day when you left and arrived. This information can be very important. If the district has a set figure they allow you to spend per diem (per day or 24-hour period), then they must be able to compute the exact number of hours you spent. On the sample form, space is provided for you to list each individual expense incurred in the following areas.

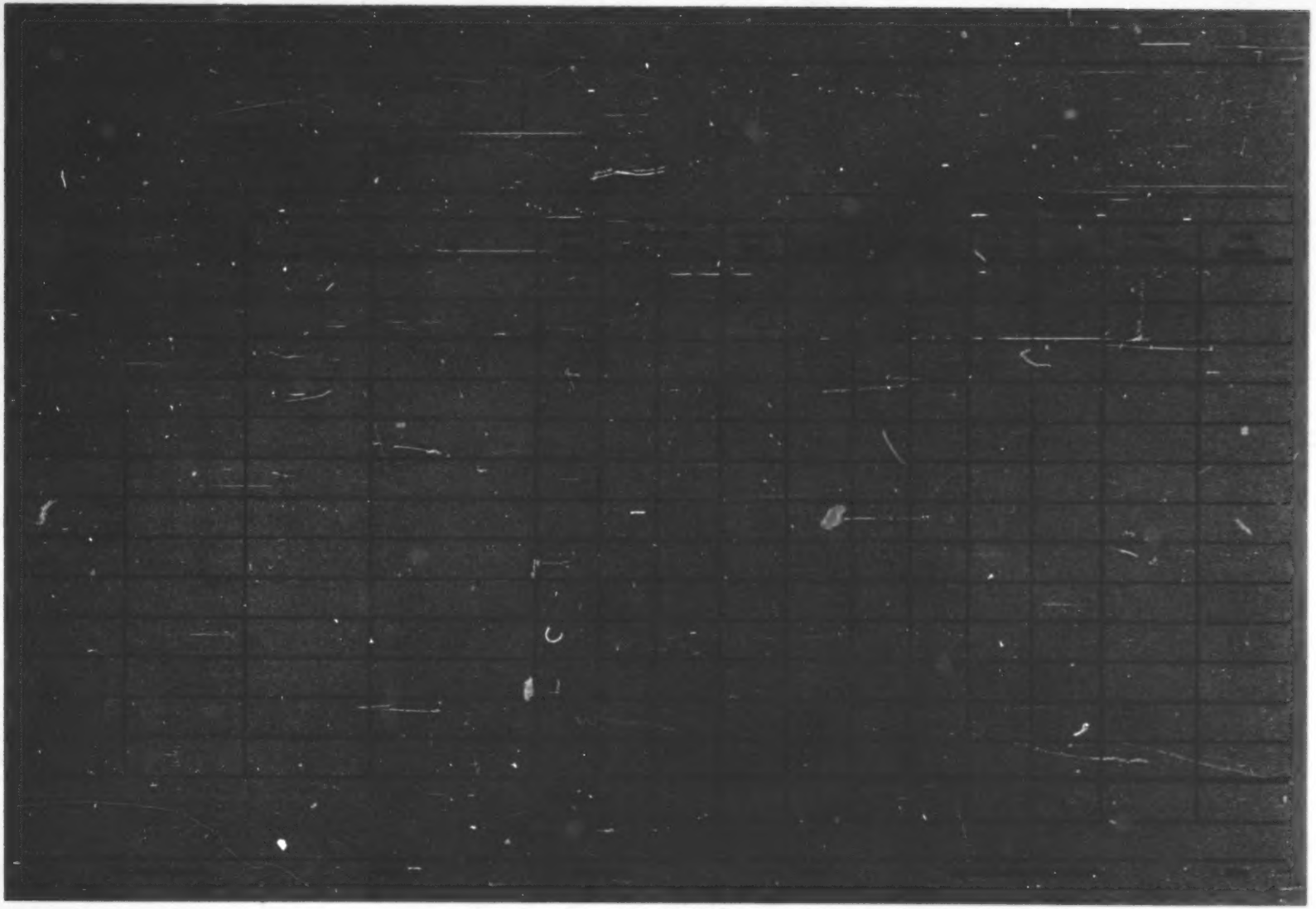
- Private Auto (Here you would (1) indicate the total number of miles traveled, e.g., 120 miles, (2) multiply that figure by the amount of money allowed per mile, e.g., 15¢ per mile, and (3) indicate the total amount, e.g., $18.00.)
- Highway and Bridge Tolls
- Meals (There are usually regulations governing the maximum amount per day for which you will be reimbursed.)
- Tips (There is usually a maximum percentage allowed. In some cases, tips are not reimbursed at all.)
- Room (Lodging. There are usually regulations about the maximum amount that will be reimbursed.)
- Other (Here you would first use the back of the form to describe any other expenditures you made for which you can be reimbursed, the date of the expenditure, and the amount spent. These "other" expenses would then be totalled and the total amount recorded in the "Other" column.)
- Total (By adding together each item listed, you will get a total figure.)

It is important to make sure that your figures are accurately recorded, your calculations are correct, all necessary receipts are attached, all costs claimed were approved beforehand, the total reimbursement requested falls within budget allotments, and the form is routed through the proper channels. If you follow all these steps, you should have no trouble in obtaining approval and reimbursement for professional travel, and you will also pave the way for future approval of your travel requests.

If the purpose of your trip is to attend a workshop or conference, you should take adequate notes so you can report fully on your experiences when you return to your school. Often, you will be expected to prepare a written report on your trip to document its value, or to share your experiences by making a formal presentation to other staff. In order to effectively communicate the findings of your trip, you can follow an outline specified by your school, or you can use an outline similar to the following.

A. Name of Conference or Nature of Trip
B. Purpose of Conference [*The purposes or objectives are usually published in the conference program.*]
C. Dates and Location of Conference
D. Overview of Conference Program
   1. Types of Presentations
   2. Content of Presentations [*Note the major points covered by the presenters. If possible, attach pertinent presentations.*]
E. Personal Plans for Using Competencies Acquired at Conference [*Indicate how you can improve your vocational education program as a result of participating in the conference.*]

SAMPLE 2



Purchasing

As you begin the work of a new school year, you will need to project your instructional resource needs, to plan for the types and amount of materials you would need in the coming year in order to achieve your course or program objectives. Assuming that it is the beginning of the school year and you are ready to begin teaching, you should review the projections you (or someone else) has made concerning the equipment and supplies needed, and then determine how these projections fit within your allotted budget. That is, (1) how much money do you have to work with, (2) how much money has been allotted for different kinds of purchases, and (3) how do you go about using these funds or making these purchases?

Your school will have some very definite policies and procedures for you to follow in making necessary purchases (see Sample 3). In some cases, you may be making a written request or "requisition" (see Sample 4) to a purchasing officer in your school, who will then deal directly with suppliers, or "vendors," in filling your order. Frequently, you will forward your request to your department head, who might then compile a departmental requisition (see Sample 5) and deal directly with the purchasing officer or vendor. In this event, you would supply a detailed description of the item(s) you need, indicating the quantity needed and the estimated cost. In other cases, you may be preparing a purchase order which goes directly to a vendor (see Sample 6). This purchase order would require additional kinds of information such as the agency to be billed, the delivery date required, and how the item is to be shipped, etc.

If you are the one responsible for selecting the vendors from whom you will order needed equipment and supplies, you may be expected to locate and evaluate these suppliers on your own. Or, there may be a list of approved vendors from which you would make your selection as mentioned above. Expecially in small towns or rural areas, there is often an unstated tradition of purchasing all school equipment and supplies from local businesses. This may give you some problems if the exact items you want are not available locally.

Whether you are dealing with vendors directly, or through your department head or purchasing officer, you may have to provide detailed specifications for the items you need, that is, precise descriptions of the equipment or materials and conditions of sale, so that you are assured of getting the quality of item required and have a basis for determining whether the supplier has fulfilled your needs. These descriptions will vary tremendously, of course, but be sure to include information about type, size, color, quality, etc., as appropriate. It is always better to include more information than is necessary rather than to leave out an important specification that could delay your order. You should also state where and when the shipment is to be delivered, and how the order will be paid.

There may be different policies for the purchasing of major equipment versus other types of supplies such as reference books, bulletin board supplies, or duplication materials. An audiovisual item or a reference book may have to be purchased through school library funds, a general school fund, or your own budget allotment. You may be able to make certain kinds of purchases at **any** time during the school year, and others only at specified times.

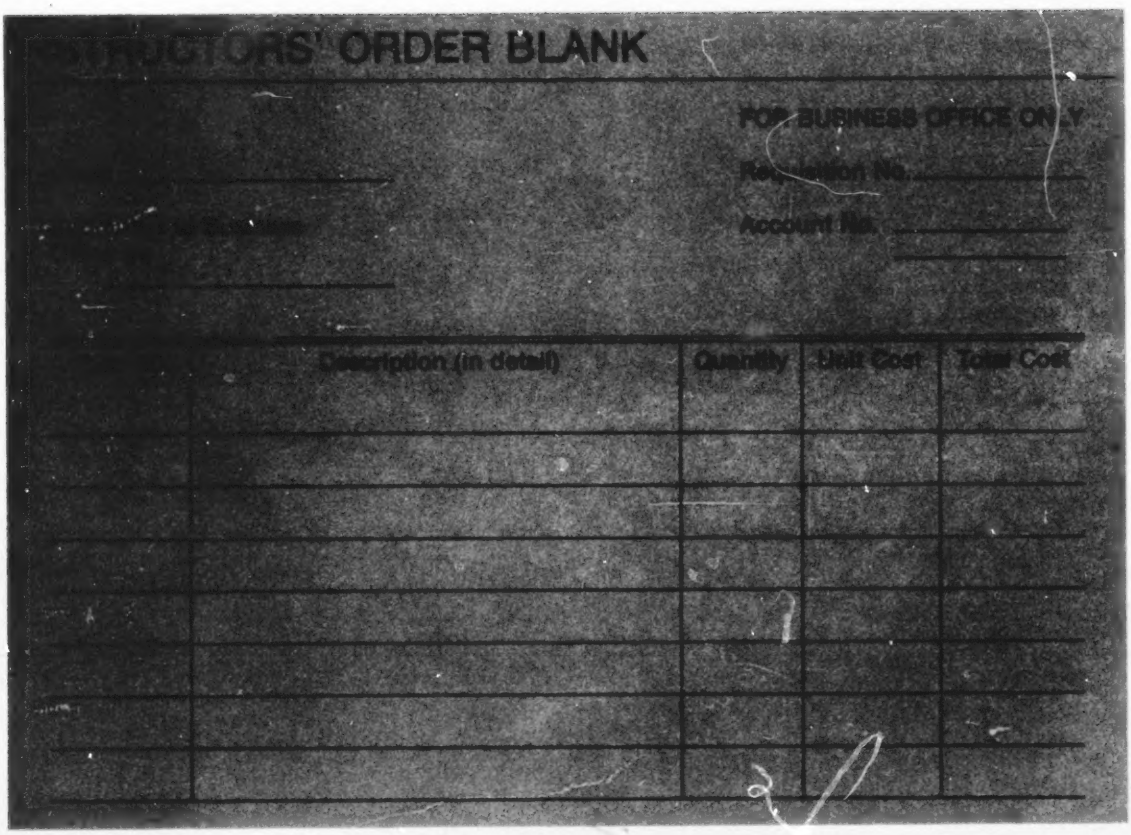
The amount of time you have for requesting and obtaining a needed item may vary depending on the type of material, its cost, and the circumstances of your request. For example, there will no doubt be a great deal of difference between what you must do to requisition or purchase an item which had prior approval as part of your projected resource needs, and the steps involved in filling an unexpected need such as the repair or replacement of a major piece of equipment which has broken down.

Some of the money you have available to you for purchasing needed supplies may be coming in from student fees or from work done for customers. Again, the disposal of this money and the conditions under which you can use it in purchasing instructional resources will vary depending on your particular school situation.

Expenditures for equipment (e.g., machines that are expected to last many years) or for alterations to the facility (e.g., installing additional electrical

SAMPLE 3

SAMPLE 4



INSTRUCTORS' ORDER BLANK

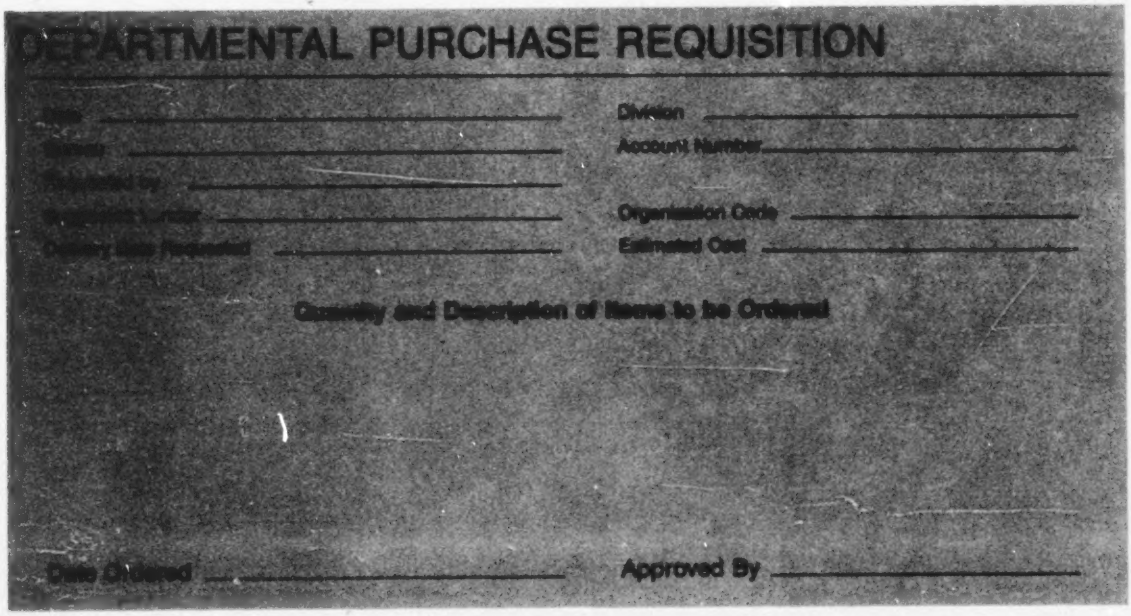
FOR BUSINESS OFFICE ONLY

Requisition No.

Account No.

	Description (in detail)	Quantity	Unit Cost	Total Cost

SAMPLE 5



DEPARTMENTAL PURCHASE REQUISITION

Division

Account Number

Organisation Code

Estimated Cost

Quantity and Description of Items to be Ordered

Date Ordered

Approved By

SAMPLE 6

wiring) call for special procedures. This kind of major expenditure (called "capital outlay") will require detailed planning and justification, and prior administrative approval. Usually, the purchasing process requires that the school secure several estimates or bids from interested vendors, with the lowest bidder being given the order or contract. The teacher may be involved in writing the specifications and securing the bids.

Whatever your school's policies in purchasing needed equipment and supplies, you will be expected to provide accurate and complete information concerning your needs, and to keep careful records of any financial transactions. Doing so will help to ensure that you will have what you need, when you need it, to carry out your present and future instructional responsibilities.

Student Fees

We said earlier that some of the money available for purchasing supplies may come from student fees. Schools have many different policies for issuing or selling supplies to students. Your school has established policies for distributing and accounting for instructional supplies, and one of the first things you should do in developing a procedure to collect student fees is to become familiar with those policies.

Sometimes, this is a sensitive area that calls for delicacy in handling. Some school systems are not allowed to collect "fees" from students, but may sell laboratory supplies. It is essential that you determine not only the policies of your institution, but also the accepted terminology for student funds.

Whatever your school policy, it is important that you, as a vocational teacher collecting students' fees, keep an accurate record of the daily transactions. You should be able to present evidence as to the amount of money collected and to balance the amount collected with the supplies purchased or money deposited to the school's accounts.

Schools also have different criteria for determining the amount of materials they furnish to students. Some supply all materials to students; others require students to purchase some or all of their own supplies.

The following are considerations which will help you set up a system for the sale of materials.

- Use simple procedures for acquiring, distributing, and selling materials to keep the time required for record keeping at a minimum. You don't want to spend the majority of your time selling materials; you have more important instructional functions to perform.
- Handle materials in an organized, systematic manner. You should have the supplies arranged in a way that will make it easy for you to distribute them. The sale of materials will proceed a lot faster if you make certain you have everything you need before you begin.
- Inform students of the system for handling money and supplies. If students are aware of your procedures, they will be able to cooperate with you in handling the transactions as quickly and smoothly as possible.
- Issue receipts for student purchases. There are several reasons for this: (1) parents of high school students will know that any money they give students for supplies is spent as intended, (2) adult students will have a record for their budgeting and tax purposes, (3) you as a teacher will have a record of the money you collect, and (4) your students will know that you are handling their money carefully.

- Keep a complete and accurate record of all materials and money exchanged so that you can document your transactions for the administration if necessary. You should make sure that the amount of money collected and the amount of money recorded in your book correspond. If there is an error, be sure to correct this error before closing your books for that day.
- Keep an up-to-date, running balance of the account. You should be able to tell at a glance the amount of supplies purchased, amount of money collected, and quantity of supplies you have on hand.

The procedure which you use to dispense supplies should be one which fits your own needs. The four plans outlined below may be used individually, or combined, depending on your particular situation and the policies of your school.

All materials are sold from a central store.—A centrally located storeroom, outside the vocational instructional area, stocks all the materials students require. A clerk manages the store, distributes supplies, and collects the money. This facilitates the sale of materials, especially if the store is located near students' work stations. The main disadvantage of this plan is that students may come to class without the needed supplies, or they may have to leave during the class period to get their supplies. This plan works well when there is more than one vocational program to be served.

Materials are purchased by the school and sold by the teacher.—The teacher furnishes specifications for items to be purchased by the school. The materials are purchased and turned over to the teacher. Supplies are kept in the laboratory and are sold to students by the teacher as they are needed. The disadvantages are obvious: the teacher can become tied down to distributing supplies instead of teaching, and the teacher must handle cash. The advantage is that the students will be able to purchase needed supplies when they come to class.

The school purchases materials which are dispensed to students through supply cards.—Supplies are purchased in the same way as in Plan 2. Supply cards of varying values (e.g., $1.00, $5.00, $10.00) are then sold to students by the office or school store. To acquire supplies, students present the card to the teacher who punches it for the amount of purchase. The advantage of this sytem is that the teacher does not have to handle cash.

The teacher purchases and sells materials.—In this plan, the teacher negotiates directly with merchants in purchasing supplies and then sells these supplies to the students. This places the responsibility on the teacher to establish accounting procedures which will accurately report the details of each transaction. Receipts must be on file for all money spent, and records need to be meticulous. Its disadvantages are obvious: it places a heavy burden of responsibility on the teacher and could encumber him/her with the logistics involved. However, this does allow the teacher to have complete control over purchases and to get the supplies he/she needs at the right time.

Whatever plan you use, you should avoid extending credit to students for supplies. Once credit is extended, the money may be difficult to collect, your records may become confused, or you and the student may forget the transaction. All of this may create ill will between you and the students. Of course, in a case in which a student genuinely cannot afford to purchase supplies at this time, your school will probably have provisions for handling this situation. In high schools, the PTA or the principal may have funds available for these purposes. Post-secondary students may be able to get help from social agencies or manpower training programs.

Conducting and Recording Transactions

Collecting and accounting for money require carefully worked out procedures. Assume you will be collecting $12.50 from your students for a drafting kit that will be needed for their assignments. In order to keep an accurate record of the money collected and the number of kits left unsold, you must establish a simple system for their sale.

It is necessary that you have everything you will need to complete the transactions arranged in an orderly manner: the kits, a cash box with change (or a container in which to place the money), a ball-point pen, a receipt book, and an account book for recording total collections.

You may ask a student to assist with the transactions, or you may handle the transactions yourself. Once you have made certain that you received the correct amount from the student, you will need to make out a receipt. Stationers sell many different kinds of receipt books, or your school may have some available. Two of the most commonly used forms are shown in Samples 7 and 8.

SAMPLE 7

No. 1

Date: May 5, 1978

Received From:

Keith Johnson

For: Drafting Kit

Amount: $12.50

Carver School

No. 1 Date: May 5, 1978

Received From: Keith Johnson

Amount: $12.50

Twelve and 50/100 Dollars

For: Drafting Kit

J. Dinero
Cashier

SAMPLE 8

Carver Technical Center
401 North Union Avenue
Montgomery, AL 36101

No. 1 Date: May 5, 1978

Received From: Keith Johnson $12.50

Twelve and 50/100 ---------- Dollars

For: Drafting Kit

J. Dinero
Cashier

If the form in Sample 7 is used, the receipt is handed to Keith Johnson, and the stub remains attached in the receipt book. If the form in Sample 8 is used, you will find that each original receipt can be torn out and a duplicate of this will remain in the book. Naturally, carbon paper is used to get the duplicate. The important point to remember is that the teacher must have a record of every receipt issued.

After you have issued all the receipts for the day, you need to count the money to make sure the amount in the cash box corresponds with the total amount shown in your receipt book. If the money in the cash box balances with the total in the receipt book, you should record the total amount collected on a special form (see Sample 9).

Once you have collected and recorded all monies, these need to be properly handled. If there is a school treasurer, you should turn in all collected money to that person and receive a receipt for your deposit. You should always keep the money you collected separate from your personal money. To avoid future headaches, you should not loan yourself or anyone else any of the money collected. In addition, you should make it one of your policies not to take the money home with you. Rather, make arrangements at the school for depositing this money in a safe place.

SAMPLE 9

Gifts

Another aspect of your budgeting and reporting responsibilities involves gifts of equipment and/or money which may be made to your program. These gifts may be presented to you by members of your advisory committee, businesspersons, or interested citizens in the community. In other cases, you may become aware that a particular item is available, and you could investigate the possibility of this item being donated to the school. Because such gifts may be valuable in improving your vocational program, you need to be familiar with the generally accepted procedures for receiving them.

Before accepting a gift, you must know the school system's rules and regulations governing the acceptance of donations. The school may have policies which restrict members of the staff from accepting gifts, or which place stipulations on the types of gifts which may be accepted and/or the conditions under which they may be accepted. If this information is not included in the institution's faculty handbook or official bulletins, you will need to check with your principal or another administrator who is likely to have this information.

If the school policy states that teachers may accept gifts for the school, let your principal know what is taking place. It is a matter of courtesy to inform him/her that a gift has been offered to your department and whether or not you intend to accept it. It is wise to do this before the donation actually takes place, so that the principal has the opportunity to ask questions or suggest a change of decision.

Not all gifts should be accepted; each should be considered based on its own merits and whether it has value for your program. As you consider each gift, ask yourself the following questions.

- Can you use it in your program? For example, a commercial photography department may not need an automatic donut-making machine even though it's a very fine piece of equipment. A photographic enlarger may be in working order, but be of a type no longer used in the field.
- Is the machine in good working order or would it cost you more to repair than it is worth? The donor may simply want to clear out his/her warehouse or contribute a basically worthless piece of equipment in order to claim a tax write-off for his/her business.
- Are there strings attached to the gift? For example, if you accept this piece of equipment, will the businessperson expect you to purchase your equipment and supplies from him/her in the future? Are there restrictions on how the gift may be used in your program?

If someone gives a particularly valuable gift to the school, it may be a good idea to give the event publicity. This is one way of letting the donor know that you appreciate the gift. The student newspaper, bulletin boards, community newspapers, and other media might be used to tell the story of the school's good fortune and the donor's generosity. An announcement may be made, or an award may be presented to the donor, at a school function such as a banquet, party, picnic, or assembly program.

You must, of course, use discretion in selecting the appropriate method of showing your appreciation. For example, holding a banquet would not be an appropriate way of showing your appreciation for the receipt of a small amount of scrap lumber. In that case, a simple thank-you letter would suffice.

If you decide to write to the donor thanking him/her for the gift, this letter should include (1) the name of the specific gift, (2) the date received, (3) the purpose for which you intend to use the gift, and (4) the estimated value of the gift (see Sample 10).

Whenever you accept a gift, you should provide the donor with an estimation of the value of the gift for tax deduction purposes. If you feel that you do not have the competence to judge the value of a particular item, you should have an outside expert make an estimate of the item's worth.

As with all other transactions discussed thus far, a **record** should be kept of all gifts received and their sources. A separate system may be established for this purpose (see Sample 11), or you may record the gifts received in the regular inventory system.

Handled correctly, gifts from various segments of the community can be a most welcome addition

to your vocational program. You will need to consider each one carefully to make sure that it does, in fact, further the educational goals of the program, and that it is given without restrictive conditions.

If the gift is to be accepted, this should be done within the procedures and policies established the school, and appropriate acknowledgeme should be made to the donor. If you cannot acc the proffered gift, you should decline the offer w due courtesy. In either case, your vocational p gram will benefit from the continued good will the people of the community.

SAMPLE 10

THANK-YOU LETTER

BLAIR COMMUNITY SCHOOL

Department of Occupational Education
[illegible]

[illegible]
Pratville, IL 60600

May 5, 1978

Mr. Lester James
Sales Representative
IBM Corporation
1501 Maine Street
Pratville, IL 60600

Dear Mr. James:

The IBM Selectric II Correcting Typewriter, Serial Number 1870001-2, that your company presented to the Cooperative Office Education (COE) Program of Blair Community School is greatly appreciated. The students are as excited as I am about the gift. This machine adds a new dimension to our program.

Prior to receiving it, students were unable to gain experience on this particular type of up-to-date equipment. The typewriter will indeed be an asset to our program; and I will be demonstrating the proper use, care, and outstanding features of this fine piece of equipment.

For your own records, you may be interested to know that the typewriter has a current estimated value of $450.00 and appears to be in good condition.

Again, the COE Program of Blair Community School thanks you for your generous gesture. I hope if you are in this vicinity, you will stop by for a visit.

Sincerely,

Harold C. Ledger, Coordinator
Cooperative Office Education

SAMPLE 11

Report Preparation and Budget Projections

If you have maintained an organized and complete file of all necessary documents and data during the year, then it becomes a relatively simple task to complete the required reports and to project budgetary needs for the upcoming year.

Because vocational education has state and federal funding sources, vocational teachers are required to prepare reports for these agencies which provide detailed information concerning the number and types of students served, the money spent, the monies received, etc. These agencies can then use this information to predict trends, project future funding needs, identify needed shifts in priorities, provide data to funding agencies as required by law, and supply the public with data which satisfies the public's demand for accountability and documents the responsible and efficient use of funds spent.

By documenting past expenditures, you can also project future budgetary needs. For example, if despite your careful planning for, and efficient use of, consumable supplies, your records and reports show that you underestimated your needs for a particular item, then your projections for next year's budget should be adjusted accordingly.

The amount of responsibility you will have for completing reports and planning budgets will vary according to the particular procedures followed in your school. Consider Sample 12. This is the type of budget request that your chief school officer will be required to prepare. It is unlikely that you will have a great deal to do with personnel, salaries, and operating costs. However, items covering travel, supplies, and minor and major equipment needs which can directly affect the quality of your instructional program should be of concern to you. Therefore, you need to keep accurate records so that you can provide the necessary information to the appropriate people for purposes of projecting a budget, thus ensuring that the final budget reflects **your** instructional needs.

Regardless of your responsibilities in planning a budget, of course, you should recognize the importance to your own instructional planning of monitoring your use of equipment and supplies. You should also know the cost of items and repairs, how well your projections matched actual use, and your projected and actual travel expenses.

Many of the documents you need to keep on file have already been mentioned. When requisitioning items; issuing equipment to, and collecting fees from, students; making travel requests or requests for travel reimbursement; and accepting donations to your program, you need to keep a duplicate of all such transactions on file. In addition, your files should contain the following types of information.

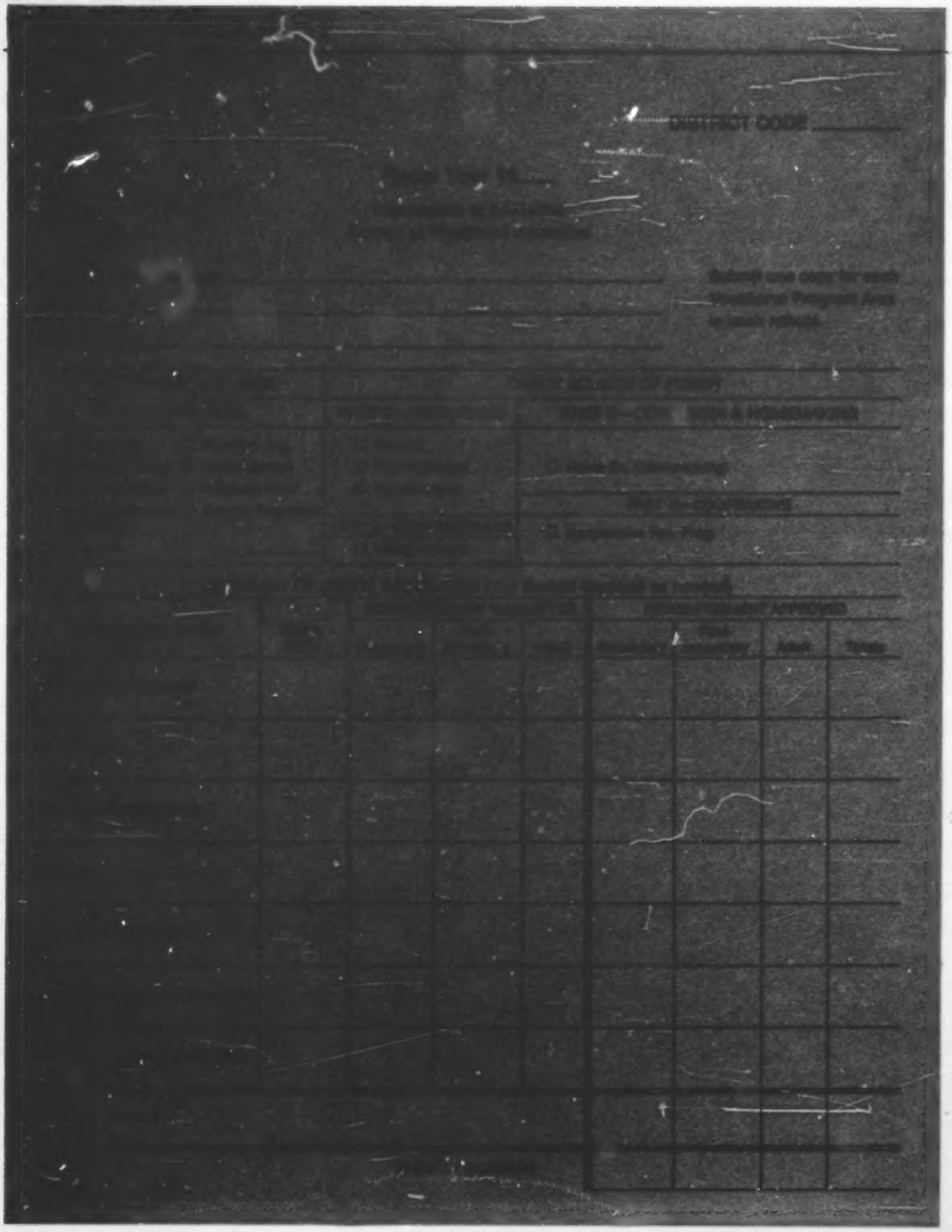
- student enrollment and termination figures, and student follow-up data
- equipment inventories, including information concerning the condition of the equipment
- supply inventories
- service/repair records[1]
- articles or data supporting occupational trends requiring new types of equipment
- information concerning proposed workshops and/or conventions which could contribute to your professional development
- notes on possible new sources of equipment and supplies

Vocational teachers who are thoroughly immersed in their mission of presenting instruction and working with students may tend to resent the need to do financial accounting and to prepare detailed reports. It is, however, very necessary to fulfill the requirements of school procedures if you are to maintain the cooperation of the school staff and gain the support of the administration for the things you as a teacher want to accomplish.

Every vocational teacher will need to become thoroughly familiar with local school procedures and forms, and be able to work with them until their correct use is virtually second nature. Each form and report will be complete; all data and records will be completely accurate. If this is done, budgeting, purchasing, and record keeping will become fairly routine and quickly accomplished tasks rather than burdensome duties. Such attention to detail will make administrators pleased and grateful, and will expedite the business procedures that keep the vocational program running smoothly. In the long run, it will help to support the success of the vocational instructional program.

1. To gain skill in preparing and using equipment and supply inventories and repair records, you may wish to refer to Module E-9, *Manage the Vocational Laboratory.*

SAMPLE 12



REQUESTED BY:	RECOMMENDED: (Bureau Use)
Department Chairman or Teacher	Director
Principal, Coordinator, or Director	APPROVED:
Chief School Administrator	Asst. Superintendent for Voc. Education
Date	Date

Budget Backup No. 1

Local Education Agency | Region

School | Fiscal Year

SALARIES

(10 SUPPORTIVE PERSONNEL)

PERSONNEL SALARIES—(Not foundation units) including adult

NAME: Supportive Personnel	POSITION TITLE	% OF TIME*	PROGRAM LEVEL Sec.	P. Sec.	Adult	REIMBURSEMENT REQUESTED	REIMBURSEMENT APPROVED
			TOTALS				

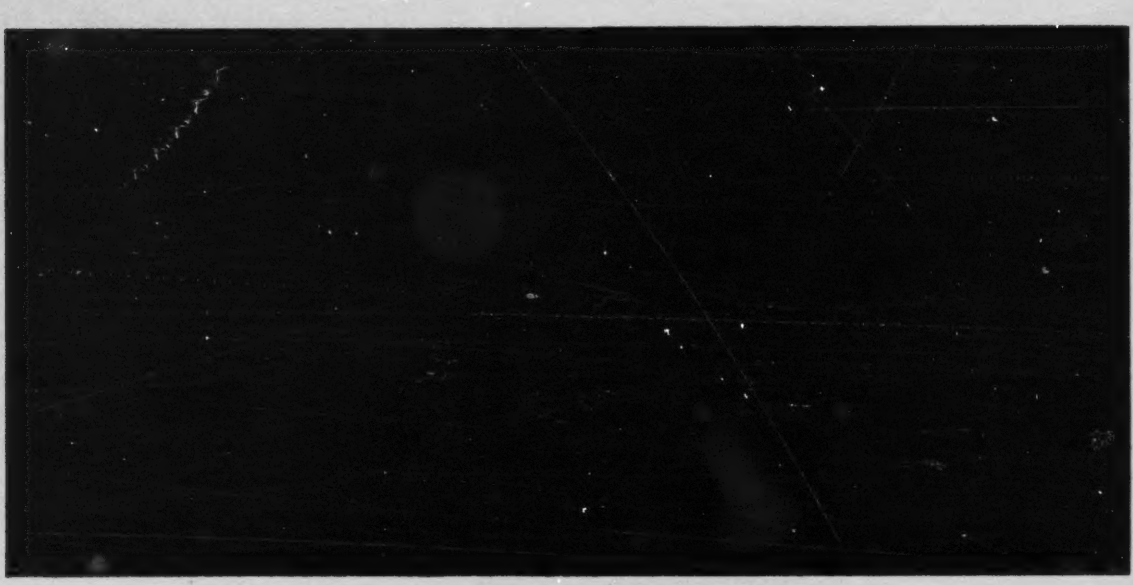
(11 TEACHERS)

NAME: Teacher's							
			TOTALS				

*Community Colleges & Special Programs only

(30 MISCELLANEOUS OPERATING EXPENSES)

QUANTITY	ITEM	DESCRIPTION	PROGRAM LEVEL (Check) S.	P.S.	Adult	TOTAL COST	REIMBURSEMENT APPROVED



If you have specific questions related to your reading, or if you would like additional information about how to prepare and work within budgets or how to effectively complete vocational reports, you may wish to arrange through your resource person to interview a vocational teacher experienced in these areas.

The following items check your comprehension of the material in the information sheet, Budgeting and Reporting Responsibilities, pp. 6–28. Each of the six items requires a short essay-type response. Please explain fully, but briefly, and make sure you respond to all parts of each item.

SELF-CHECK

1. The information sheet in this module has concerned itself with the **general** procedures of budgeting, purchasing, and preparing reports. Why has this approach been used, and what should the teacher do to acquire more detailed information about these matters?

2. Travel expenditures are typically relatively minor budgetary items, yet schools insist on a high degree of completeness and accuracy in the teacher's completed reports. Why is this so, and how can you be sure to provide the necessary information?

3. What is the relationship between the teacher's need to project instructional resource needs for the vocational program, and the task of preparing budgets and supply requisitions?

4. What are some of the essential differences between purchasing a small amount of supplies (say, four dozen pencils) and purchasing a large piece of equipment (such as an X-ray machine) in terms of procedures that will probably have to be followed?

5. Handling student fees might seem to call for nothing more than simple common sense. Why is this so . . . or not so?

6. Under what circumstances might a gift to your program be a poor bargain?

Compare your written responses on the Self-Check with the Model Answers given below. Your responses need not exactly duplicate the model responses; however, you should have covered the same **major** points.

MODEL ANSWERS

1. The general principles and procedures of budgeting, purchasing, and reporting are widely adhered to in all vocational programs. The **specific** application of these, however, varies greatly among schools, districts, and even states. Legal requirements, vocational funding agency policies, principles of accounting, and ethical standards are relatively uniform across the country, and these dictate the kinds of records the vocational teacher must keep. It is not possible to provide the teacher with information or experience on procedures for any one school system, so the teacher needs to be flexible and to learn on the job. It is pointless for the teacher to complain that "that isn't the way we did it in my last school."

   An instructor entering a new high school or post-secondary institution will need to learn what the business procedures of the institution are, who the persons are who will be involved in some way with the system, and what general expectations apply to the teacher. Usually, it is not difficult to learn all these things, but it does take a good deal of directed effort on the part of the teacher. It is no good to simply say, "I just can't handle figures and paperwork," and expect that this will serve as an excuse.

   To gain the necessary information, you can (1) read the institution's administrative handbook or procedures manual, (2) read administrative memorandums, (3) talk to, and ask questions of, administrators, supervisor, school secretary and/or treasurer, and other vocational teachers, (4) collect all the forms and materials used for budgeting, purchasing, and reporting, and (5) write notes about the information collected and prepare a file (or files) on the topic for future reference.

   When a new procedure presents itself, the teacher should go through the process carefully, verify the results with knowledgeable personnel, make any necessary changes or corrections, and place a note in the file that may be helpful when the same kind of budgeting or reporting situation arises again. By learning these local procedures well, the teacher can concentrate on the **contents** of the budget or report rather than be unduly caught up in the mechanics of the processes.

2. It may indeed seem a contradiction that so much stress is placed on the completeness and accuracy of travel requests and reports when other, seemingly more important, phases of school activities are taken care of in a flexible, even casual, way. However, there are almost always very specific and exacting rules and regulations governing travel, and these must be followed scrupulously.

   Because school personnel are away from "home base" during the period of traveling, routine supervision and observation do not apply, and expenditures are subject to carelessness, if not misuse. To counteract this, rigid restrictions on travel expenditures and specific reporting procedures are set up. These include rules for mode of travel, maximum allowable cost of lodging, and the maximum expenditure for meals and tips, among other things. In order to be reimbursed, the traveler is required to present receipts for airline tickets, highway tolls, motel or hotel rooms, restaurant service, taxi service, and even parking charges.

   In order to be sure that the travel will be approved and the traveler's expenses will be fully reimbursed, the teacher should (1) be fully informed of school policies, procedures, restrictions, and regulations when planning for travel, (2) obtain proper authorization before embarking on any trip, (3) keep complete and accurate records of expenditures during the travel period (use of a pocket notebook specially designed for travel is very helpful and convenient), (4) take notes on the professional outcomes of travel experiences, and (5) fill out the necessary travel reports and reimbursement forms carefully immediately upon return. Professional travel opportunities can be very valuable to the teacher's growth and development; following the accepted procedures minimizes the complications of the experience.

3. Budgeting is really forecasting future expendi-

tures, and preparing requisitions for supplies is the task of acquiring materials for present needs. Neither of these teacher responsibilities can be done in a vacuum, but must grow out of the planned instructional program.

Forecasting future expenditures for laboratory supplies, tools, and instructional materials has to be based on the course of study of the vocational program and the planned series of student learning activities in the classroom and laboratory. The teacher estimates the supplies required for each of the several activities, estimates the number of students who will be engaged in those activities, and calculates the total amount of the various supply items required for the school year or other instructional period.

Budgeting, then, is the task of taking the projections of needed resources (supplies, tools, equipment, media, etc.) for the total instructional program and fitting this to to the amount of funds available. Minor adjustments are usually no problem, but if the funds are clearly inadequate to meet the instructional needs, something must be done. Either the proposed learning activities must undergo major revision, or the available funds must be increased so that effective instruction can take place.

It is clear that only by this process of comparing needs with resources can future difficulties be anticipated and avoided. Preparing a budget without having made a study of instructional needs has little rational basis, and planning instruction without a budget of financial resources is working with naive hope, trust, and unfounded optimism.

Likewise, purchasing supplies must be based on the budget and on instructional needs. The budget provides the general framework for purchasing, so that the teacher knows that the money is available and that the purchasing conforms to previously determined amounts for each category or class of expenditure.

By referring to the projected instructional resource needs, the vocational teacher can make purchases of specific items and accurate amounts, knowing that these will satisfy the needs of the planned learning activities. This kind of planning and budgeting means that the teacher knows that the supplies, tools, and equipment will be there when they are needed, and teaching and learning can proceed on schedule.

4. Both large and small purchases must, of course, be made by following established local school procedures. However, the teacher usually has a great deal more leeway in purchasing routine supplies and small amounts than in buying expensive equipment. Small items (such as the pencils) usually may be obtained by (1) a direct purchase by the teacher from the chosen vendor, the bill being paid by the teacher's internal school account, (2) routine requisition and purchase order (3) request from the school's warehouse or stores.

   Sometimes, though, it is actually difficult to purchase very small and inexpensive items because purchasing departments will not process orders for less than a stipulated amount (usually $5 or $10). This means that the teacher will have to wait until a minimum order can be made up, or pay for the items out of his/her own pocket (not a desirable practice).

   The purchase of major equipment or other capital outlay requires considerably greater planning and attention to proper procedures. The amounts of money involved are usually quite large, and the purchase results in a permanent addition to the vocational program—so mistakes must be avoided.

   Purchasing procedures for capital outlay are usually clear and rigid, and they generally follow this order: (1) approval for the purchase must be obtained from the school principal or other authorized person, (2) the teacher writes a detailed description (specifications) of the item needed, (3) the specifications are submitted for bids by vendors (usually three bids required), (4) the lowest bidder is awarded the purchase order, and (5) the teacher accepts delivery of the item, verifies that it is correct and in good condition, and signs the invoice or delivery ticket.

5. Any school transaction involving money, particularly where students are concerned, calls for carefully defined procedures and accurate record keeping. You should be able to provide evidence that the amount of money you collect and the supplies purchased or money deposited to the school's accounts **balance.** Your school has policies and regulations for issuing or selling supplies and for collecting fees from students for supplies. It is essential that you follow these procedures, rather than use your "common sense" in devising and implementing a system.

6. A gift of equipment or money from a business person or other interested person in the community can mean a real improvement in your vocational program. But, this will only be so if the gift (1) does in fact contribute to the achievement of program goals and objectives

(i.e., can be **used** in your program), and (2) is properly given and received.

It's unlikely that someone would donate a piece of equipment totally unrelated to your program. What **could** happen, however, is that a gift may be in need of extensive repair, or may be so old that it can be expected to break down in a short time. The gift might also be of a type which is no longer used in the field, or about to become out of date. Such gifts would not be very good bargains in terms of their potential for helping students achieve program objectives.

In addition, if there are strings attached to the gift, or restrictions on how it may be used, the gift would not be worth the trouble. For example, if a donor stipulates that a gift of money is to be used to help only **male** students in the program, or if he/she expects some favored treatment in return, you would be ethically, and probably legally, required to turn it down.

LEVEL OF PERFORMANCE: Your completed Self-Check should have covered the same **major** points as the model responses. If you missed some points or have questions about any additional points you made, review the materials in the information sheet, Budgeting and Reporting Responsibilities, pp. 6–28, or check with your resource person if necessary.

NOTES

Learning Experience II

OVERVIEW

The following Case Studies describe three different situations in which vocational teachers were involved with budgeting and/or reporting responsibilities. Read each of the situations described, and then **explain in writing** (1) the strengths of the teacher's approach, (2) the weaknesses of the teacher's approach, and (3) how the teacher should have handled his/her responsibilities.

CASE STUDIES

Case Study 1: Helping to Prepare the Budget

Mr. R. E. Porter, a first-year vocational teacher, had experienced a number of budgetary problems during the year. Consequently, he had requested that an end-of-the-year department meeting be held to clear up those problems and to discuss the next year's budget. Mr. Kapellmeister, the department head, had agreed and had notified Mr. Porter and the other teacher in the department, Ms. Ann Arbor, of the meeting. At the time appointed, the three teachers met in Mr. Kapellmeister's office.

Mr. Kapellmeister:

I want to thank you for taking time to attend this meeting. The reason for this meeting, Ann, is that R. E. here has been having a couple-three budget problems he wanted to talk about. Plus, I want to take a little time to discuss the information I asked you to bring. Okay, R. E.? Now, what exactly are you concerned about? I thought when I explained the procedures and told you the kind of money we had to work with that you were set for the year.

Mr. Porter:

Well, I thought so, too. Based on the figure you gave me, I was sure I had plenty of money to get me through the year in good shape. I just about flipped when one of my requisitions came back in **March** marked "insufficient funds." According to my calculations, there was still money in the budget.

Mr. Kapellmeister:

I thought you understood that the figure I gave you was for the whole department and that part of that money was already allotted for various departmental costs.

Mr. Porter:

No! I thought it was first come, first served, based on need. I didn't know I had to subtract a certain amount and divide the balance into thirds.

Mr. Kapellmeister:

Sorry about that. Anything else?

Mr. Porter:

Absolutely. The two new machines you bought me for my lab just aren't enough. Those two are down so much, I've got to have three new ones next year if I'm going to keep operating.

Mr. Kapellmeister:

That's too bad. Can you tell me the exact nature of the problem? Were they faulty to begin with? Were they overused? Weren't the repairs satisfactory? How long did it take you to get them fixed?

Mr. Porter:

I've had so much trouble with those babies I don't even remember half of what happened, when, or why. Looking back, all I know is that I don't like that repair service we called in—it seemed to take **forever** to get service, and I spent hours readjusting my lesson plans to work around those machines when they were down. It was a bummer.

Mr. Kapellmeister:

I'm really sorry; I wasn't aware that was happening. Does that about cover it?

Mr. Porter:

I wish it did. Remember that workshop I went to? Well, that was a really terrific experience for me—until I didn't get all my money back.

Mr. Kapellmeister:

What happened?

Mr. Porter:

Who knows? I got approval in advance, I listed all my expenses during the trip, and I filled out the request for reimbursement fully and accurately. But, the check I got didn't cover it all.

Mr. Kapellmeister:

That's very unusual. Do you have any idea why you didn't get full reimbursement? And, incidentally, I have a vague recollection of your asking me if you could present a report on that trip to the staff. Whatever happened to that?

Mr. Porter:

I sent that request to the office and I haven't seen it since, so I have no idea what items didn't get reimbursed or why. As far as my trip report is concerned, I meant to get something in writing, but I got so busy, it just went by the board. I may try to write something up this summer—if I can remember what happened after all this time.

One more thing, You know those videotapes I told you about that I wanted to rent to show to my classes? Well, I had to scratch that idea because I couldn't get the kind of playback unit needed to show them. When I tried to put through a purchase order, I got told our budget didn't allow for such purchases. That sure put a damper on a great idea.

Mr. Kapellmeister:

I see. I'll have to check into that, I guess. If there's nothing else, I'd like to discuss the information I asked you to bring to the meeting. Now, you should have with you that form I gave you at the beginning of the year with complete data as to how many supplies you requisitioned or purchased, how much was dispensed, and your remaining inventory—which, I trust, will balance? In addition, I asked you to use that data to project your resource needs for next year, and you should have that list with you.

Ms. Arbor and Mr. Porter hand Mr. Kapellmeister some papers. Mr. Porter's supply and inventory sheets are extremely detailed and accurate, and they balance. Below is a portion of his list of projected needs.

Projected Needs – R. E. Porter

(Items prioritized according to last year's consumption, use, adequacy)

3 memory typewriters
1 8-mm film projector
1 pocket-sized dictating machine
1 transcriber for a pocket-sized dictating machine
2 dozen tapes for a pocket-sized dictating machine

. . . . . .

Case Study 2: Collecting Student Fees

Ms. Price always dreaded the beginning of the school year because that's when she had to go through the bother of collecting student fees. School policy required that she provide the office with a list of needed supplies which they would purchase for her, but then she had to collect the fees from the students herself. Last year's fee collections had been chaotic, and she was determined that this year the process would run smoothly. She decided to spend some time developing a system to guide the process.

First, she designed sheets of receipts which she could duplicate and cut up into individual receipts so students could have proof of purchase. Second, she got a strong padded mailing envelope which she could use to keep the money in. On the outside of the envelope, she wrote each student's name so she could check off the appropriate name as each student paid.

The following day, she explained to students that she would be collecting a fee of $4.75 from each student on Wednesday. She took time to explain why fees were necessary and what they would be used for. She described carefully what students would receive for their money. She then requested that any student who would have difficulty paying the fees should so indicate by raising his/her hand. No one did.

Wednesday arrived, and Ms. Price started class by reexplaining the purpose of the fees. Unfortunately, one student had been absent on Monday and had not known about the fees. Ms. Price asked her to remember to bring the money in later in the week. Then Ms. Price introduced a reading assignment that students were to complete that period. That would keep them busy and productive so the period would not be a total waste.

She set up the materials—her receipts, her envelope, and a red pencil—and called out the name of the first student on her class roster. That student had only a five-dollar bill, so Ms. Price took a quarter from her own pocket to give him change. The second student had the correct change, so Ms. Price put the four singles and the five in her envelope and left the quarters on her desk for making change. Things went well for awhile after that. After each student paid, she made change if necessary, carefully put the bills in the envelope, wrote out a receipt for the student, and checked off the student's name on the mailing envelope list. However, it was taking longer than she'd expected and time was running out. In addition, when she called on Jim Hood, Jim announced from his seat that this was supposed to be **free** public education, and he absolutely refused to pay any fees. A remark of that sort required immediate attention. Ms. Price asked Max McSweeney, a trusted student and youth club treasurer, to finish the collection of fees, and took Jim out into the hall for a heart-to-heart talk, which ended with Jim being sent to the principal's office.

Ms. Price arrived back in the classroom just as the bell rang, but efficient Max had finished the job. Ms. Price thanked him and dismissed the class. In checking the envelope, Ms. Price noticed that (1) Max had not checked off any names, (2) Max had used 50¢ of his own to make change, and (3) Clyde had been short of cash and still owed a quarter. Ms. Price took two dollars from the envelope so she could get change on the way home. She put the bills in her wallet and carefully locked the envelope of money in her file cabinet. She then made a note to ask the students to bring their receipts to class on Friday so she could update her list, and then she headed for the parking lot. She was glad she'd taken time to systematize the process; it'd gone a lot better this year.

Case Study 3: Accepting Gifts

Mr. Black, a vocational teacher for a cooperative business and office education program, has just accepted a donation of an expensive typewriter.

Ms. Hayes:

Mr. Black, isn't that the ICN memory typewriter they advertise on T.V.—the one that stores copy so you can use it later?

Mr. Black smiles broadly and nods.

Ms. Hayes:

Wow! You must have paid a pretty penny for **that.**

Mr. Black:

Actually, it was loaned to me by a local office supply company.

Ms. Hayes:

You mean you're renting it?

Mr. Black:

No, not exactly. They kind of told me to keep it as long as I needed it. They're expecting to get a big contract from us when we build the new facility next year. They just write things like this off their income tax. It's good business for them.

Ms. Hayes:

Did you check with the director about this?

Mr. Black:

No. The sales representative from the company asked me to keep it under my hat because of all the red tape involved.

Ms. Hayes:

Yes, but won't someone wonder where it came from when your students start using it? I mean, a machine like that is hard to miss.

Mr. Black:

To tell you the truth, I'm planning to keep it in my office and use it to prepare my lessons, handouts—stuff like that. It's got so many great features, it'll be a real help to me in my teaching.

Ms. Hayes:

Well, I guess that's okay then. But how do you keep track of things you receive like this?

Mr. Black grins.

Mr. Black:

In my head. I'm no fool. So long as these little transactions don't become common knowledge, everybody benefits—me, my students, the company, and the school.

Ms. Hayes:

I've got to get going, but I'd love to see that little wonder work before I leave. Do you mind?

Mr. Black:

Go ahead. I haven't tried it myself yet.

Ms. Hayes sets a dial, types a short note, pushes the "record" button, the "recall" button, and then the "auto" button to bring back what she has just typed. Nothing happens. She tries again, with the same result. Nothing.

Ms. Hayes:

Well, it's too bad you didn't try it out before you sent your thank-you letter. It seems they sent you a used lemon. Is that **smoke** coming out of there?

Mr. Black unplugs the machine and reaches for a pitcher of water.

Mr. Black:

They didn't get any thank-you letter from me, and I'm thankful for **that!**

NOTES

Compare your completed written critiques of the Case Studies with the Model Critiques given below. Your responses need not exactly duplicate the model responses; however, you should have covered the same **major** points.

MODEL CRITIQUES

Case Study 1:

Mr. Porter's response to the problems he encountered all year was a good one—asking for a meeting with department staff to air concerns and clarify information for the following year is an excellent way to resolve problems and avoid future ones. However, it became apparent during the meeting that there are serious problems with the way this department handles the whole process of budgeting and reporting.

In the first place, no one was really adequately prepared for the meeting. General concerns were identified, but little **concrete** data, and few explanations or solutions were shared among the participants. Ms. Arbor never gave any input at all, nor was she asked to.

This lack of precision in clarifying and following budgetary procedures and responsibilities is revealed throughout the discussion. For example, it is clear at the outset that Mr. Kapellmeister failed to thoroughly explain to Mr. Porter how the department's budget would be handled. Although he made a sincere effort to provide his staff with necessary budget information, he didn't go far enough. He didn't tell them that the money was to be **divided** among the staff, **how** the funds were to be divided, what funds were already **committed**, or for what **purposes** these funds could be used.

Mr. Porter could have avoided this problem if he had asked Mr. Kapellmeister for more specific information at the time. As department head, Mr. Kapellmeister should have provided all needed information, but the alert vocational teacher would know what questions to ask to get the needed information.

Another concern Mr. Porter brought up was his difficulty with faulty equipment. He knew enough to identify and make known his equipment problems, but he had done little to determine solutions. He did not—

- identify whether the problem was in the equipment, its use, or the poor service
- clarify why the service was slow
- try to locate other service repair companies
- keep detailed records of the amount of down time, dates service was requested and when repairs were completed
- inform his department head during the year of what was happening

He did project the need for three more such machines based on his experiences, but this projection may well be unrealistic if it is just a service problem. Mr. Kapellmeister does try at this point to get more information about the problem, but when Mr. Porter fails to respond adequately, Mr. Kapellmeister just lets it slide. There is serious question about how Mr. Kapellmeister will be able to turn this kind of information into budgetary decisions for the following year.

Mr. Porter also made an excellent attempt to put the money budgeted for travel to good use. He identified a related workshop, tried to follow correct procedures by filling out the appropriate forms, obtaining approval, and listing his expenditures. He attended the workshop as an enthusiastic and active participant.

We do not know why he was not reimbursed fully, and neither does he. He might have assumed the sky was the limit when actually there was a set allotment (in the same way that he failed to clarify how much of the total department budget was his to work with). He might have been expected to keep receipts, and failed to do so. Perhaps he did not fill out the reimbursement request form correctly, although this can't be determined because he did not keep a duplicate for his own records.

We do know that Mr. Porter never bothered to follow up on why he was not fully reimbursed (so that he could avoid making the same mistake(s) in procedure in the future). Furthermore, his workshop enthusiasm apparently flagged before he got around to documenting his experiences in writing. Evidently he took no notes with which he could remedy this deviation from procedure by completing a report at a later date.

Mr. Porter tried to use budget money for a very worthwhile purchase (the needed videotape playback unit). But again, when the request was turned down, he didn't try to determine either (1) why it was turned down, or (2) what other options he had for acquiring such a unit. He should have at some point contacted Mr. Kapellmeister to determine if there was money in other budgets which could be used for purchasing audiovisual equipment and aids (e.g., library funds, media center funds, general school operating funds, petty cash, etc.). Perhaps it is school or department policy to borrow such equipment from another school in the district rather than to purchase or rent it out of the budget.

Finally, Mr. Porter apparently had kept and compiled good, detailed records of his supplies and equipment in stock, dispersed, and purchased. He knew what he needed for the following year, and was thus able to provide Mr. Kapellmeister with a list of needed resources to aid him in preparing next year's budget. Prioritizing these items could also be helpful to Mr. Kapellmeister in making budgetary decisions.

However, Mr. Porter did not provide any specifications for his projected needs. With no detailed descriptions, it would be very difficult for Mr. Kapellmeister (or the purchasing officer) to know just what to order (e.g., what kind of dictating machine, other than "pocket-sized," is needed?). In addition, he did not include essential information such as the approximate costs of the items, manufacturers of the items, etc. It may also have been his responsibility to list suggested vendors.

Overall, it is evident that Mr. Porter's files are lacking in information. He has not kept duplicates of essential monetary transactions; thus, it will probably be very difficult for him to fill out or provide input into the district, state, or federal reports required for vocational education.

Case Study 2:

Ms. Price started out with good intentions. She was familiar with school policy concerning the responsibility for the collection of fees, and she recognized the need for developing a clear, simple system for handling fee collections. She prepared receipts to document the transactions. She carefully explained to the students the need for paying fees. She provided the students with a task to accomplish so they would not have to sit idle while fees were being collected. Finally, she called students to her desk one at a time in alphabetical order. This avoided the chaos that can occur when students are gathered around the desk awaiting their turns impatiently and allows a teacher to complete each step of the transaction in an organized, unrushed fashion.

However, Ms. Price's plans and procedures had a number of weaknesses. Although she noted school policies regarding her responsibilities for collecting the fees, we have no indication that she was aware of any school policies regarding keeping a record of these transactions. Even if there are no stated policies, her record-keeping system is weak. She should have used a system of writing receipts that would provide her with a duplicate copy for her records. Receipts aren't just for giving students proof of purchase; they should also provide the teacher with a record of each transaction. In addition, receipts should be filled out in ink so the information is more permanent. A simple checklist is not adequate, since it provides only limited information, and it is far too easy to either forget to check a name or to check the wrong name by mistake.

While she took great care to explain why fees were being collected, she never really explained the procedures to be used. Thus, when Max took over, he had to improvise when giving out change, and was unaware that he was supposed to check the names off. In addition, Ms. Price did not cover the subject of nonpayment very well. She created a situation in which students who were unable to pay fees had to publicly identify themselves by raising their hands. The fact that no one did does not indicate that no one was in that position, only that they may have been too embarrassed to admit it. This may have been the cause of the subsequent problem with Jim Hood. A better procedure would have been to request that students unwilling or unable to pay fees stop by her office to discuss it further and to explore the options available.

Another problem was created by the fact that she only mentioned fee collections once prior to the collection day. She should have noted that one student was absent on that day and either spoken to that student individually the following day or reminded the whole class about fee collections again. The latter would probably be preferable since students tend to forget such things rather easily.

Ms. Price has a lot of loose ends left hanging. She has to get the full fee from the absent student, get a quarter from Clyde, do something about Jim's fees (or Jim), reimburse herself a quarter, reimburse Max 50¢, and get two dollars worth of change. She has borrowed, extended credit, and mixed the fees up with her own money. This whole area could have been simplified if she had used a cash box rather than an envelope and either (1) started with a small bank ($5.00) of change drawn from petty cash or her personal resources, or (2) started by

calling on students with the correct change. Starting with a bank is the simplest, but there is a chance of losing money. If students are encouraged early to bring the correct change, this can be of great help.

Ms. Price never checked the amount of money collected. Although the names weren't checked off accurately, preventing her from knowing what she should have, she should have taken a count of exactly how much money she had in her possession. Pulling money in and out of an envelope and leaving change on the desk had increased the chances of errors. Furthermore, by the time she asks students to bring in their receipts so she can update her checklist and balance her monies, she will probably find that some students will have lost their receipts or thrown them away.

It's too bad, given the time limitations and the existence of Max, the youth club treasurer, that Ms. Price did not plan for Max to be involved in the whole process. It might have served to make the system more efficient and time saving.

Finally, she should not have left the money locked in a file drawer in her room. This is a great deal of money for which to be responsible. By depositing this with the appropriate school officer, she could have avoided this responsibility and ensured its safekeeping.

Case Study 3:

Mr. Black violated just about every reasonable rule for accepting gifts to the school, and in general behaved in a highly unethical manner. We don't know what the school policy for accepting donations is at Mr. Black's school; we do know that under these circumstances, he should have discussed the matter with the administration before making any decision. In any event, it is clear that this particular gift should **not** have been accepted.

In the first place, there were very definite strings attached to this gift—conditions which put Mr. Black and his school in an awkward, if not unethical (or even illegal), position. The company expects a favor in return, and Mr. Black had no right to accept the gift under those conditions without discussing the full implications with his administrator.

Secondly, even though the typewriter **would** have been a very useful gift for Mr. Black's program and would have helped to achieve course objectives, those "strings" (and the company's insistence that he keep the whole thing quiet) rendered the donation useless to the students and the program. Mr. Black's assertion that he can use the typewriter for lesson preparation is really just a convenient rationalization. Under the right circumstances, his students should have the opportunity to receive training on this machine, since it is one that many of them will no doubt be using on the job. The way the gift has been donated and accepted, however, has made this impossible.

In the third place, the typewriter was apparently worthless to begin with. It seems that the company has donated a machine in need of (possibly) extensive repair, and that the tax write-off for the business may have been the primary motivation for the donation, not the benefits to the school. Mr. Black should certainly have checked the machine before he considered accepting it.

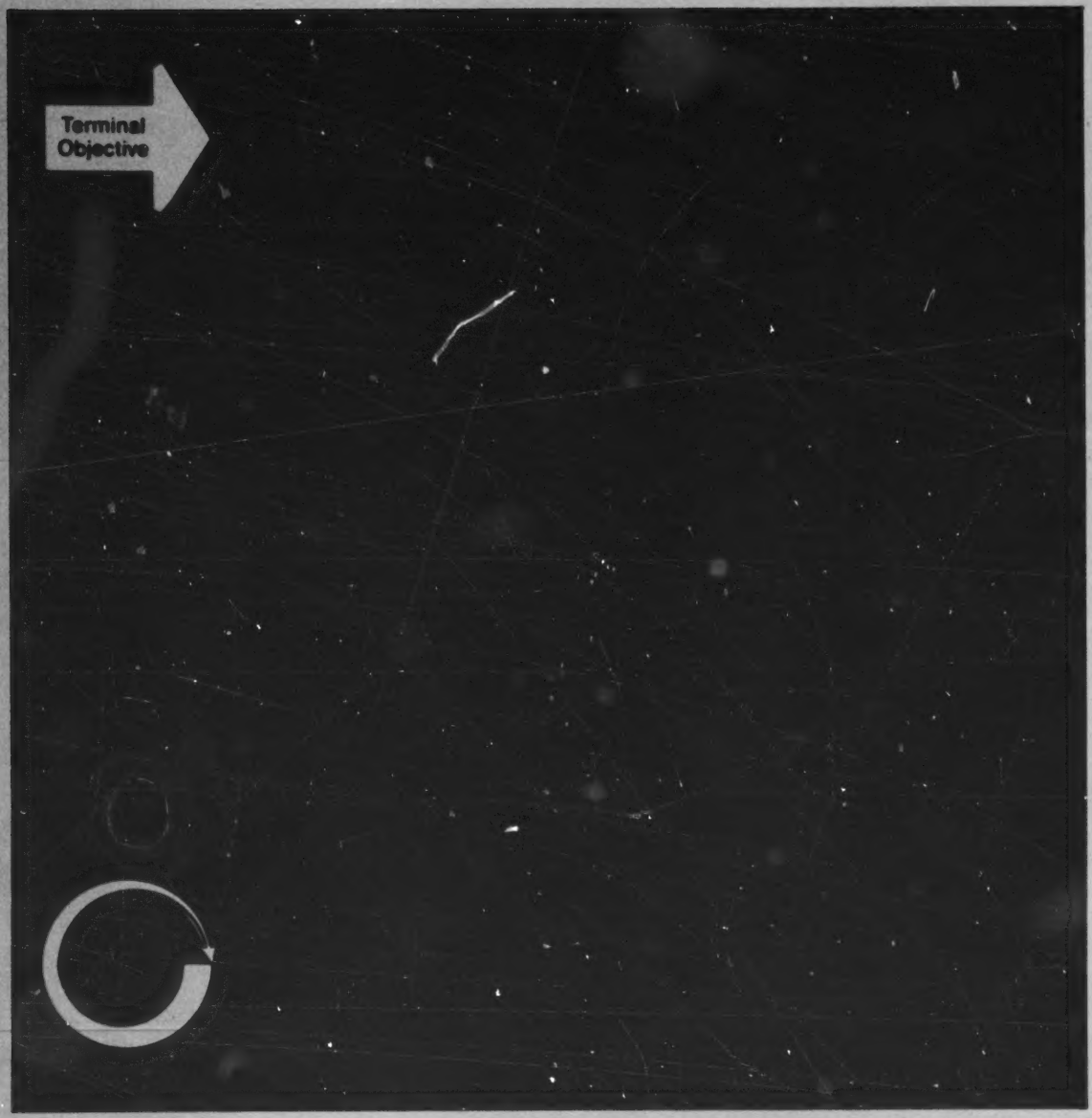
There were several things that Mr. Black did not do in accepting the gift that he would be expected to do if he had been correct in accepting the gift. Normally, a teacher would make a record of the gift on a form designed for that purpose, making note of the donor, the value of the gift, its condition, etc. In addition, he/she would, if the gift were of considerable value, publicly recognize the donor to promote good public relations between the school and community. Of course, whatever the value of the gift, it should be acknowledged in some appropriate way. Finally, he/she would provide the donor, perhaps in a thank-you letter, with an estimation of the value of the gift for tax deduction purposes. Mr. Black could not follow any of these procedures, of course, because the typewriter was improperly given and accepted. As a result, the supposed "benefits" to himself, his students, and the company went up in smoke.

LEVEL OF PERFORMANCE: Your completed critiques should have covered the same **major** points as the model responses. If you missed some points or have questions about any additional points you made, review the material in the information sheet, Budgeting and Reporting Responsibilities, pp. 6–28, or check with your resource person if necessary.

NOTES

Learning Experience III

FINAL EXPERIENCE



*For a definition of "actual school situation," see the inside back cover.

NOTES

TEACHER PERFORMANCE ASSESSMENT FORM

Manage Your Budgeting and Reporting Responsibilities (E-2)

Name _____

Date _____

Resource Person _____

Directions: Indicate the level of the teacher's accomplishment by placing an X in the appropriate box under the LEVEL OF PERFORMANCE heading. If, because of special circumstances, a performance component was not applicable, or impossible to execute, place an X in the N/A box.

LEVEL OF PERFORMANCE

	N/A	None	Poor	Fair	Good	Excellent
In preparing to handle vocational budgets and reports, the teacher:						
1. determined what monies had been allotted for:						
a. travel	☐	☐	☐	☐		
b. supplies	☐	☐	☐	☐		
c. equipment	☐	☐	☐	☐		
d. other	☐	☐	☐	☐		
2. determined the procedures to be followed in requesting:						
a. travel	☐	☐	☐	☐		
b. supplies	☐	☐	☐	☐		
c. equipment	☐	☐	☐	☐		
d. other	☐	☐	☐	☐		
3. familiarized himself/herself with all forms to be used in requisitioning:						
a. travel	☐	☐	☐	☐		
b. supplies	☐	☐	☐	☐		
c. equipment	☐	☐	☐	☐		
d. other	☐	☐	☐	☐		
4. consulted established school policies and regulations relative to accepting gifts	☐	☐	☐	☐		
5. consulted school regulations and policies relative to collecting student fees for supplies	☐	☐	☐	☐		

	N/A	None	Poor	Fair	Good	Excellent
If travel was requested, the teacher:						
6. followed established procedures	☐	☐	☐	☐		
7. completed the travel request(s) accurately and completely	☐	☐	☐	☐		
8. obtained all necessary receipts	☐	☐	☐	☐		
9. completed all necessary reimbursement forms accurately and completely	☐	☐	☐	☐		
10. completed a travel report documenting his/her experiences	☐	☐	☐	☐		
11. kept duplicates of all transactions on file	☐	☐	☐	☐		
If supplies and/or equipment were requested, the teacher:						
12. followed established procedures	☐	☐	☐	☐		
13. completed all requisition forms accurately and completely	☐	☐	☐	☐		
14. provided detailed specifications	☐	☐	☐	☐		
15. kept within budget limits	☐	☐	☐	☐		
16. kept duplicates of all transactions on file	☐	☐	☐	☐		
If gifts for the vocational program were accepted, the teacher:						
17. accepted only gifts which:						
a. promoted the achievement of program goals and objectives	☐	☐	☐	☐		
b. were free of restrictive conditions	☐	☐	☐	☐		
c. were in satisfactory or repairable condition	☐	☐	☐	☐		
18. obtained administrative approval before accepting the offer	☐	☐	☐	☐		
19. acknowledged the gift, including:						
a. providing a brief description to the donor	☐	☐	☐	☐		
b. stating how the gift would be used	☐	☐	☐	☐		
c. giving an estimate of its value	☐	☐	☐	☐		
20. kept a record of all gifts received	☐	☐	☐	☐		

	N/A	None	Poor	Fair	Good	Excellent
If student fees for supplies were collected, the teacher:						
21. implemented a simple and easy-to-maintain system ...	☐	☐	☐	☐		
22. provided receipts to students	☐	☐	☐	☐		
23. kept a record of all collections	☐	☐	☐	☐		
24. arranged for the deposit or safekeeping of all money collected	☐	☐	☐	☐		
25. established and maintained a cash system for distributing supplies	☐	☐	☐	☐		
In completing (or contributing to the completion of) reports for funding agencies, the teacher:						
26. had available an organized and complete file of budget transactions	☐	☐	☐	☐		
27. followed established procedures	☐	☐	☐	☐		
28. provided accurate and complete information	☐	☐	☐	☐		
29. kept duplicates of all reports on file	☐	☐	☐	☐		
In preparing (or contributing to the preparation of) a budget, the teacher:						
30. used past records as a basis for projecting future needs	☐	☐	☐	☐		
31. provided all needed input	☐	☐	☐	☐		
32. provided accurate and complete data	☐	☐	☐	☐		
33. followed all established procedures	☐	☐	☐	☐		
34. ensured that his/her program needs would be met	☐	☐	☐	☐		

LEVEL OF PERFORMANCE: All items must receive N/A, GOOD, or EXCELLENT responses. If any item receives a NONE, POOR, or FAIR response, the teacher and resource person should meet to determine what additional activities the teacher needs to complete in order to reach competency in the weak area(s).

NOTES

ABOUT USING THE CENTER'S PBTE MODULES

Organization

Each module is designed to help you gain competency in a particular skill area considered important to teaching success. A module is made up of a series of learning experiences, some providing background information, some providing practice experiences, and others combining these two functions. Completing these experiences should **enable** you to achieve the **terminal** objective in the final learning experience. The final experience in each module always requires you to demonstrate the skill in an actual school situation when you are an intern, a student teacher, or an inservice teacher.

Procedures

Modules are designed to allow you to individualize your teacher education program. You need to take only those modules covering skills which you do not already possess. Similarly, you need not complete any learning experience within a module if you already have the skill needed to complete it. Therefore, before taking any module, you should carefully review (1) the Introduction, (2) the Objectives listed on p. 4, (3) the Overviews preceding each learning experience, and (4) the Final Experience. After comparing your present needs and competencies with the information you have read in these sections, you should be ready to make one of the following decisions:

- that you do not have the competencies indicated, and should complete the entire module
- that you are competent in one or more of the enabling objectives leading to the final learning experience, and thus can omit that (those) learning experience(s)
- that you are already competent in this area, and ready to complete the final learning experience in order to "test out"
- that the module is inappropriate to your needs at this time

When you are ready to take the final learning experience and have access to an actual school situation, make the necessary arrangements with your resource person. If you do not complete the final experience successfully, meet with your resource person and arrange (1) to repeat the experience, or (2) complete (or review) previous sections of the module or other related activities suggested by your resource person before attempting to repeat the final experience.

Options for recycling are also available in each of the learning experiences preceding the final experience. Any time you do not meet the minimum level of performance required to meet an objective, you and your resource person may meet to select activities to help you reach competency. This could involve (1) completing parts of the module previously skipped; (2) repeating activities; (3) reading supplementary resources or completing additional activities suggested by the resource person; (4) designing your own learning experience; or (5) completing some other activity suggested by you or your resource person.

Terminology

Actual School Situation . . . refers to a situation in which you are actually working with, and responsible for, secondary or post-secondary vocational students in a real school. An intern, a student teacher, or an inservice teacher would be functioning in an actual school situation. If you do **not** have access to an actual school situation when you are taking the module, you can complete the module **up to** the final learning experience. You would then do the final learning experience later; i.e., when you have access to an actual school situation.

Alternate Activity or Feedback . . . refers to an item or feedback device which may **substitute** for required items which, due to special circumstances, you are unable to complete.

Occupational Specialty . . . refers to a specific area of preparation within a vocational service area (e.g., the service area Trade and Industrial Education includes occupational specialties such as automobile mechanics, welding, and electricity).

Optional Activity or Feedback . . . refers to an item which is not required, but which is designed to **supplement** and enrich the required items in a learning experience.

Resource Person . . . refers to the person in charge of your educational program; the professor, instructor, administrator, supervisor, or cooperating/supervising/classroom teacher who is guiding you in taking this module.

Student . . . refers to the person who is enrolled and receiving instruction in a secondary or post-secondary educational institution.

Vocational Service Area . . . refers to a major vocational field: agricultural education, business and office education, distributive education, health occupations education, home economics education, industrial arts education, technical education, or trade and industrial education.

You or the Teacher . . . refers to the person who is taking the module.

Levels of Performance for Final Assessment

N/A . . . The criterion was not met because it was **not applicable** to the situation.
None . . . **No attempt** was made to meet the criterion, although it was relevant.
Poor . . . The teacher is unable to perform this skill or has only **very limited ability** to perform it.
Fair . . . The teacher is unable to perform this skill in an acceptable manner, but has **some ability** to perform it.
Good . . . The teacher is able to perform this skill in an **effective** manner.
Excellent . . . The teacher is able to perform this skill in a **very effective** manner.

Titles of The Center's Performance-Based Teacher Education Modules

Category A: Program Planning, Development, and Evaluation

- A-1 Prepare for a Community Survey
- A-2 Conduct a Community Survey
- A-3 Report the Findings of a Community Survey
- A-4 Organize an Occupational Advisory Committee
- A-5 Maintain an Occupational Advisory Committee
- A-6 Develop Program Goals and Objectives
- A-7 Conduct an Occupational Analysis
- A-8 Develop a Course of Study
- A-9 Develop Long-Range Program Plans
- A-10 Conduct a Student Follow-Up Study
- A-11 Evaluate Your Vocational Program

Category B: Instructional Planning

- B-1 Determine Needs and Interests of Students
- B-2 Develop Student Performance Objectives
- B-3 Develop a Unit of Instruction
- B-4 Develop a Lesson Plan
- B-5 Select Student Instructional Materials
- B-6 Prepare Teacher-Made Instructional Materials

Category C: Instructional Execution

- C-1 Direct Field Trips
- C-2 Conduct Group Discussions, Panel Discussions, and Symposiums
- C-3 Employ Brainstorming, Buzz Group, and Question Box Techniques
- C-4 Direct Students in Instructing Other Students
- C-5 Employ Simulation Techniques
- C-6 Guide Student Study
- C-7 Direct Student Laboratory Experience
- C-8 Direct Students in Applying Problem-Solving Techniques
- C-9 Employ the Project Method
- C-10 Introduce a Lesson
- C-11 Summarize a Lesson
- C-12 Employ Oral Questioning Techniques
- C-13 Employ Reinforcement Techniques
- C-14 Provide Instruction for Slower and More Capable Learners
- C-15 Present an Illustrated Talk
- C-16 Demonstrate a Manipulative Skill
- C-17 Demonstrate a Concept or Principle
- C-18 Individualize Instruction
- C-19 Employ the Team Teaching Approach
- C-20 Use Subject Matter Experts to Present Information
- C-21 Prepare Bulletin Boards and Exhibits
- C-22 Present Information with Models, Real Objects, and Flannel Boards
- C-23 Present Information with Overhead and Opaque Materials
- C-24 Present Information with Filmstrips and Slides
- C-25 Present Information with Films
- C-26 Present Information with Audio Recordings
- C-27 Present Information with Televised and Videotaped Materials
- C-28 Employ Programmed Instruction
- C-29 Present Information with the Chalkboard and Flip Chart

Category D: Instructional Evaluation

- D-1 Establish Student Performance Criteria
- D-2 Assess Student Performance: Knowledge
- D-3 Assess Student Performance: Attitudes
- D-4 Assess Student Performance: Skills
- D-5 Determine Student Grades
- D-6 Evaluate Your Instructional Effectiveness

Category E: Instructional Management

- E-1 Project Instructional Resource Needs
- E-2 Manage Your Budgeting and Reporting Responsibilities
- E-3 Arrange for Improvement of Your Vocational Facilities
- E-4 Maintain a Filing System
- E-5 Provide for Student Safety
- E-6 Provide for the First Aid Needs of Students
- E-7 Assist Students in Developing Self-Discipline
- E-8 Organize the Vocational Laboratory
- E-9 Manage the Vocational Laboratory

Category F: Guidance

- F-1 Gather Student Data Using Formal Data-Collection Techniques
- F-2 Gather Student Data Through Personal Contacts
- F-3 Use Conferences to Help Meet Student Needs
- F-4 Provide Information on Educational and Career Opportunities
- F-5 Assist Students in Applying for Employment or Further Education

Category G: School-Community Relations

- G-1 Develop a School-Community Relations Plan for Your Vocational Program
- G-2 Give Presentations to Promote Your Vocational Program
- G-3 Develop Brochures to Promote Your Vocational Program
- G-4 Prepare Displays to Promote Your Vocational Program
- G-5 Prepare News Releases and Articles Concerning Your Vocational Program
- G-6 Arrange for Television and Radio Presentations Concerning Your Vocational Program
- G-7 Conduct an Open House
- G-8 Work with Members of the Community
- G-9 Work with State and Local Educators
- G-10 Obtain Feedback about Your Vocational Program

Category H: Student Vocational Organization

- H-1 Develop a Personal Philosophy Concerning Student Vocational Organizations
- H-2 Establish a Student Vocational Organization
- H-3 Prepare Student Vocational Organization Members for Leadership Roles
- H-4 Assist Student Vocational Organization Members in Developing and Financing a Yearly Program of Activities
- H-5 Supervise Activities of the Student Vocational Organization
- H-6 Guide Participation in Student Vocational Organization Contests

Category I: Professional Role and Development

- I-1 Keep Up-to-Date Professionally
- I-2 Serve Your Teaching Profession
- I-3 Develop an Active Personal Philosophy of Education
- I-4 Serve the School and Community
- I-5 Obtain a Suitable Teaching Position
- I-6 Provide Laboratory Experiences for Prospective Teachers
- I-7 Plan the Student Teaching Experience
- I-8 Supervise Student Teachers

Category J: Coordination of Cooperative Education

- J-1 Establish Guidelines for Your Cooperative Vocational Program
- J-2 Manage the Attendance, Transfers, and Terminations of Co-Op Students
- J-3 Enroll Students in Your Co-Op Program
- J-4 Secure Training Stations for Your Co-Op Program
- J-5 Place Co-Op Students on the Job
- J-6 Develop the Training Ability of On-the-Job Instructors
- J-7 Coordinate On-the-Job Instruction
- J-8 Evaluate Co-Op Students' On-the-Job Performance
- J-9 Prepare for Students' Related Instruction
- J-10 Supervise an Employer-Employee Appreciation Event

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- Student Guide to Using Performance-Based Teacher Education Materials
- Resource Person Guide to Using Performance-Based Teacher Education Materials
- Guide to the Implementation of Performance-Based Teacher Education

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